

House Bill 928

By: Representative Sims of the 169<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,  
2 relating to state sales and use tax, so as to repeal the exemption with respect to lottery tickets  
3 for state sales and use tax; to create the education trust fund and provide for the dedication  
4 and expenditure of such trust funds; to provide for a contingent effective date; to provide for  
5 automatic repeal of certain provisions under certain circumstances; to repeal conflicting laws;  
6 and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to state  
10 sales and use tax, is amended by revising paragraph (55) of Code Section 48-8-3, relating to  
11 exemptions from sales and use tax, as follows:

12 "(55)(A) The sale of lottery tickets authorized by Chapter 27 of Title 50.

13 (B) For the purposes of this paragraph, the term 'local sales and use tax' shall mean any  
14 sales tax, use tax, or local sales and use tax which is levied and imposed in an area  
15 consisting of less than the entire state, however authorized, including, but not limited  
16 to, such taxes authorized by or pursuant to constitutional amendment; by or pursuant  
17 to Section 25 of an Act approved March 10, 1965 (Ga. L. 1965, p. 2243), as amended,  
18 the 'Metropolitan Atlanta Rapid Transit Authority Act of 1965'; and by or pursuant to  
19 Article 2, 2A, 3, or 4 of this chapter.

20 (C) The exemption provided for in subparagraph (A) of this paragraph shall not apply  
21 to state sales and use tax and shall apply to any local sales and use tax levied or  
22 imposed at any time;"

23 **SECTION 2.**

24 Said article is further amended by adding a new Code section to read as follows:

